Entry of the amendments and favorable action on the merits are all hereby respectfully solicited.

Respectfully submitted,

THE FIRM OF HUESCHEN AND SAGE

G. PATRICK SAGE, Attorney #37,710

Dated: May 19, 2005 Customer No.: 25,666 500 Columbia Plaza 350 East Michigan Ave. Kalamazoo, MI 49007-3856 (269) 382-0030

Enclosure: Listing of Claims and Postal Card Receipt

\*\*\*\*

THE COMMISSIONER IS HEREBY AUTHORIZED TO CHARGE ANY FURTHER OR ADDITIONAL FEES WHICH MAY BE REQUIRED (DUE TO OMISSION, DEFICIENCY, OR OTHERWISE), OR TO CREDIT ANY OVERPAYMENT, TO DEPOSIT ACCOUNT NO. 08,3220.